

Local Sales & Use Tax Rates & Changes

Local Sales/Use Tax Changes (Effective January 1, 2006)

CLARK COUNTY

Sales and use tax within the Clark County Public Transportation Benefit Area (PTBA) will increase by an additional two-tenths of one percent (.002).

Sales and use tax will increase in the city of Vancouver.
The rate increase reflects the addition of the optional .002 sales tax imposed by the city.

KLICKITAT COUNTY

Sales and use tax in the city of Bingen will increase to 7.5%.
The rate increase reflects the addition of the optional .005 sales tax imposed by the city.

WHITMAN COUNTY

Sales and use tax within all of Whitman County will increase one-tenth of one percent (.001). The new rate county wide will be 7.7%.
The tax will be used for jails and juvenile detention purposes.

Motor Vehicle Sales, Leases and Rentals

The sale, lease, or rental of a motor vehicle, licensed for on-road use, is subject to a tax of three-tenths of one percent (.003) of the selling price. This tax is in addition to the state and local sales tax. The additional tax is not due when the rental car tax applies.

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Local Sales and Use Tax Rates**Tax Rates Effective January 1, 2006**(Tax rates are updated quarterly. Please access our Geographic Information System (GIS) at <http://dor.wa.gov> for current rates)[Note: For footnote information, please see the bottom of page 4.](#)

LOCATION		SALES/USE TAX					LOCATION		SALES/USE TAX				
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)	County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
ADAMS							FRANKLIN (cont.)						
Unincorp. Areas.....	0100	.011	.065		.076		Unincorp. P.T.B.A.*	1111	.018	.065		.083	
Hatton.....	0101	.011	.065		.076		Connell.....	1101	.012	.065		.077	
Lind.....	0102	.011	.065		.076		Kahlotus.....	1102	.012	.065		.077	
Othello.....	0103	.011	.065		.076		Mesa.....	1103	.012	.065		.077	
Ritzville.....	0104	.011	.065		.076		Pasco.....	1104	.018	.065		.083	
Washtucna.....	0105	.011	.065		.076		GARFIELD						
ASOTIN							Unincorp. Areas.....	1200	.010	.065		.075	
Unincorp. Areas.....	0200	.007	.065		.072		Pomeroy.....	1201	.010	.065		.075	
Asotin (City).....	0201	.007	.065		.072		GRANT						
Clarkston.....	0202	.007	.065		.072		Unincorp. Areas.....	1300	.013	.065		.078	
BENTON							Coulee City.....	1301	.013	.065		.078	
Unincorp. Areas.....	0300	.012	.065		.077		Electric City.....	1302	.013	.065		.078	
Unincorp. P.T.B.A.*	0333	.018	.065		.083		Ephrata.....	1303	.013	.065		.078	
Benton City.....	0301	.018	.065		.083		George.....	1304	.013	.065		.078	
Kennewick.....	0302	.018	.065		.083		Grand Coulee.....	1305	.013	.065		.078	
Prosser.....	0303	.018	.065		.083		Hartline.....	1306	.013	.065		.078	
Richland.....	0304	.018	.065		.083		Krupp.....	1307	.013	.065		.078	
West Richland.....	0305	.018	.065		.083		Mattawa.....	1308	.013	.065		.078	
CHELAN							Moses Lake.....	1309	.013	.065		.078	
Unincorp. Areas.....	0400	.015	.065		.080		Quincy.....	1310	.013	.065		.078	
Cashmere.....	0401	.015	.065		.080		Royal City.....	1311	.013	.065		.078	
Chelan (City).....	0402	.015	.065		.080		Soap Lake.....	1312	.013	.065		.078	
Entiat.....	0403	.015	.065		.080		Warden.....	1313	.013	.065		.078	
Leavenworth.....	0404	.015	.065		.080		Wilson Creek.....	1315	.013	.065		.078	
Wenatchee.....	0405	.015	.065		.080		GRAYS HARBOR						
CLALLAM							Unincorp. Areas.....	1400	.018	.065		.083	
Unincorp. Areas.....	0500	.018	.065		.083		Aberdeen.....	1401	.018	.065		.083	
Forks.....	0501	.018	.065		.083		Cosmopolis.....	1402	.018	.065		.083	
Port Angeles.....	0502	.018	.065		.083		Elma.....	1403	.018	.065		.083	
Sequim.....	0503	.018	.065		.083		Hoquiam.....	1404	.018	.065		.083	
CLARK (Eff. 1/1/06)							McCleary.....	1405	.018	.065		.083	
Unincorp. Areas.....	0600	.009	.065		.074		Montesano.....	1406	.018	.065		.083	
Unincorp. P.T.B.A.*	0666	.014	.065		.079		Oakville.....	1407	.018	.065		.083	
Battle Ground.....	0601	.016	.065		.081		Ocean Shores.....	1409	.018	.065		.083	
Camas.....	0602	.014	.065		.079		Westport.....	1408	.018	.065		.083	
La Center.....	0603	.016	.065		.081		ISLAND						
Ridgefield.....	0604	.016	.065		.081		Unincorp. Areas.....	1500	.018	.065		.083	
Vancouver.....	0605	.016	.065		.081		Coupeville.....	1501	.018	.065		.083	
Washougal.....	0606	.016	.065		.081		Langley.....	1502	.018	.065		.083	
Yacolt.....	0607	.014	.065		.079		Oak Harbor.....	1503	.018	.065		.083	
COLUMBIA							JEFFERSON						
Unincorp. Areas.....	0700	.010	.065		.075		Unincorp. Areas.....	1600	.018	.065		.083	
Dayton.....	0701	.010	.065		.075		Port Townsend.....	1601	.018	.065		.083	
Starbuck.....	0702	.010	.065		.075		KING						
COWLITZ							Unincorp. Areas**	1700	.019	.065	.004	.088	.005
Unincorp. Areas.....	0800	.011	.065		.076		Algona.....	1701	.019	.065	.004	.088	.005
Castle Rock.....	0801	.011	.065		.076		Auburn/King.....	1702	.019	.065	.004	.088	.005
Kalama.....	0802	.011	.065		.076		Beaux Arts Village...	1703	.019	.065	.004	.088	.005
Kelso.....	0803	.012	.065		.077		Bellevue.....	1704	.019	.065	.004	.088	.005
Longview.....	0804	.012	.065		.077		Black Diamond.....	1705	.019	.065		.084	.005
Woodland.....	0805	.011	.065		.076		Bothell/King.....	1706	.019	.065	.004	.088	.005
DOUGLAS							Burien.....	1734	.019	.065	.004	.088	.005
Unincorp. Areas.....	0900	.011	.065		.076		Carnation.....	1707	.019	.065		.084	.005
Unincorp. P.T.B.A.*	0909	.015	.065		.080		Clyde Hill.....	1708	.019	.065	.004	.088	.005
Bridgeport.....	0901	.011	.065		.076		Covington.....	1712	.019	.065		.084	.005
E. Wenatchee.....	0902	.015	.065		.080		Des Moines.....	1709	.019	.065	.004	.088	.005
Mansfield.....	0903	.011	.065		.076		Duvall.....	1710	.019	.065		.084	.005
Rock Island.....	0904	.015	.065		.080		Enumclaw.....	1711	.019	.065		.084	.005
Waterville.....	0905	.015	.065		.080		Federal Way.....	1732	.019	.065	.004	.088	.005
FERRY							Hunts Point.....	1713	.019	.065	.004	.088	.005
Unincorp. Areas.....	1000	.011	.065		.076		Issaquah*.....	1714	.019	.065	.004	.088	.005
Republic.....	1001	.011	.065		.076		Kenmore.....	1738	.019	.065	.004	.088	.005
FRANKLIN							Kent.....	1715	.019	.065	.004	.088	.005
Unincorp. Areas.....	1100	.012	.065		.077		Kirkland.....	1716	.019	.065	.004	.088	.005

LOCATION		SALES/USE TAX					KCF&B (2)
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)		
KING (cont.)							
Lake Forest Park.....	1717	.019	.065	.004	.088	.005	
Maple Valley.....	1720	.019	.065		.084	.005	
Medina.....	1718	.019	.065	.004	.088	.005	
Mercer Island.....	1719	.019	.065	.004	.088	.005	
Milton/King.....	1731	.019	.065	.004	.088	.005	
Newcastle.....	1736	.019	.065	.004	.088	.005	
Normandy Park.....	1721	.019	.065	.004	.088	.005	
North Bend.....	1722	.019	.065		.084	.005	
Pacific/King.....	1723	.019	.065	.004	.088	.005	
Redmond**.....	1724	.019	.065	.004	.088	.005	
Renton**.....	1725	.019	.065	.004	.088	.005	
Sammamish**.....	1739	.019	.065	.004	.088	.005	
Sea-Tac.....	1733	.019	.065	.004	.088	.005	
Seattle.....	1726	.019	.065	.004	.088	.005	
Shoreline.....	1737	.019	.065	.004	.088	.005	
Skykomish.....	1727	.019	.065		.084	.005	
Snoqualmie.....	1728	.019	.065		.084	.005	
Tukwila.....	1729	.019	.065	.004	.088	.005	
Woodinville.....	1735	.019	.065	.004	.088	.005	
Yarrow Point.....	1730	.019	.065	.004	.088	.005	
KITSAP							
Unincorp. Areas.....	1800	.021	.065		.086		
Bainbridge Island.....	1804	.021	.065		.086		
Bremerton.....	1801	.021	.065		.086		
Port Orchard.....	1802	.021	.065		.086		
Poulsbo.....	1803	.021	.065		.086		
KITTITAS							
Unincorp. Areas.....	1900	.012	.065		.077		
Cle Elum.....	1901	.012	.065		.077		
Ellensburg.....	1902	.012	.065		.077		
Kittitas (City).....	1903	.012	.065		.077		
Roslyn.....	1904	.012	.065		.077		
South Cle Elum.....	1905	.012	.065		.077		
Klickitat (Eff. 1/1/06)							
Unincorp. Areas.....	2000	.005	.065		.070		
Bingen.....	2001	.010	.065		.075		
Goldendale.....	2002	.010	.065		.075		
White Salmon.....	2003	.010	.065		.075		
LEWIS							
Unincorp. Areas.....	2100	.012	.065		.077		
Centralia.....	2101	.014	.065		.079		
Chehalis.....	2102	.014	.065		.079		
Morton.....	2103	.012	.065		.077		
Mossyrock.....	2104	.012	.065		.077		
Napavine.....	2105	.012	.065		.077		
Pe Ell.....	2106	.012	.065		.077		
Toledo.....	2107	.012	.065		.077		
Vader.....	2108	.012	.065		.077		
Winlock.....	2109	.012	.065		.077		
LINCOLN							
Unincorp. Areas.....	2200	.011	.065		.076		
Almira.....	2201	.011	.065		.076		
Creston.....	2202	.011	.065		.076		
Davenport.....	2203	.011	.065		.076		
Harrington.....	2204	.011	.065		.076		
Odessa.....	2205	.011	.065		.076		
Reardan.....	2206	.011	.065		.076		
Sprague.....	2207	.011	.065		.076		
Wilbur.....	2208	.011	.065		.076		
MASON							
Unincorp. Areas.....	2300	.018	.065		.083		
Shelton.....	2301	.018	.065		.083		
OKANOGAN							
Unincorp. Areas.....	2400	.011	.065		.076		
Brewster.....	2401	.011	.065		.076		
Conconully.....	2402	.011	.065		.076		
Coulee Dam.....	2403	.011	.065		.076		
Elmer City.....	2404	.011	.065		.076		
Nespelem.....	2405	.011	.065		.076		
Okanogan (City).....	2406	.011	.065		.076		

LOCATION			SALES/USE TAX			
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
OKANOGAN (cont.)						
Omak	2407	.011	.065		.076	
Oroville	2408	.011	.065		.076	
Pateros	2409	.011	.065		.076	
Riverside	2410	.011	.065		.076	
Tonasket	2411	.011	.065		.076	
Twisp	2412	.011	.065		.076	
Winthrop	2413	.011	.065		.076	
PACIFIC						
Unincorp. Areas	2500	.013	.065		.078	
Ilwaco	2501	.013	.065		.078	
Long Beach	2502	.013	.065		.078	
Raymond	2503	.013	.065		.078	
South Bend	2504	.013	.065		.078	
PEND OREILLE						
Unincorp. Areas	2600	.011	.065		.076	
Cusick	2601	.011	.065		.076	
Ione	2602	.011	.065		.076	
Metaline	2603	.011	.065		.076	
Metaline Falls	2604	.011	.065		.076	
Newport	2605	.011	.065		.076	
PIERCE						
Unincorp. Areas**	2700	.013	.065	.004	.082	
Unincorp. P.T.B.A.* **	2727	.019	.065	.004	.088	
Auburn/Pierce	2724	.019	.065	.004	.088	
Bonney Lake	2701	.019	.065	.004	.088	
Buckley	2702	.019	.065		.084	
Carbonado	2703	.013	.065		.078	
DuPont	2704	.019	.065	.004	.088	
Eatonville	2705	.013	.065		.078	
Edgewood	2720	.019	.065	.004	.088	
Fife	2706	.019	.065	.004	.088	
Fircrest	2707	.019	.065	.004	.088	
Gig Harbor	2708	.019	.065		.084	
Lakewood	2721	.019	.065	.004	.088	
Milton/Pierce	2709	.019	.065	.004	.088	
Orting	2710	.019	.065	.004	.088	
Pacific/Pierce	2723	.019	.065	.004	.088	
Puyallup	2711	.019	.065	.004	.088	
Roy	2712	.013	.065		.078	
Ruston	2713	.019	.065	.004	.088	
South Prairie	2714	.013	.065		.078	
Steilacoom	2715	.019	.065	.004	.088	
Sumner	2716	.019	.065	.004	.088	
Tacoma	2717	.019	.065	.004	.088	
University Place	2719	.019	.065	.004	.088	
Wilkeson	2718	.013	.065		.078	
SAN JUAN						
Unincorp. Areas	2800	.012	.065		.077	
Friday Harbor	2801	.012	.065		.077	
SKAGIT						
Unincorp. Areas	2900	.012	.065		.077	
Unincorp. P.T.B.A.*	2929	.014	.065		.079	
Anacortes	2901	.014	.065		.079	
Burlington	2902	.014	.065		.079	
Concrete	2903	.014	.065		.079	
Hamilton	2904	.014	.065		.079	
La Conner	2905	.014	.065		.079	
Lyman	2906	.014	.065		.079	
Mount Vernon	2907	.014	.065		.079	
Sedro Woolley	2908	.014	.065		.079	
SKAMANIA						
Unincorp. Areas	3000	.005	.065		.070	
North Bonneville	3001	.010	.065		.075	
Stevenson	3002	.005	.065		.070	
SNOHOMISH						
Unincorp. Areas**	3100	.011	.065	.004	.080	
Unincorp. P.T.B.A.* **	3131	.020	.065	.004	.089	
Arlington	3101	.020	.065		.085	
Bothell/Snohomish	3120	.020	.065	.004	.089	
Brier	3102	.020	.065	.004	.089	

LOCATION			SALES/USE TAX			
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)	KCF&B (2)
SNOHOMISH (cont.)						
Darrington	3103	.020	.065		.085	
Edmonds	3104	.020	.065	.004	.089	
Everett	3105	.017	.065	.004	.086	
Gold Bar	3106	.020	.065		.085	
Granite Falls	3107	.020	.065		.085	
Index	3108	.020	.065		.085	
Lake Stevens	3109	.020	.065		.085	
Lynnwood	3110	.020	.065	.004	.089	
Marysville	3111	.020	.065		.085	
Mill Creek	3119	.020	.065	.004	.089	
Monroe	3112	.020	.065		.085	
Mountlake Terrace	3113	.020	.065	.004	.089	
Mukilteo	3114	.020	.065	.004	.089	
Snohomish (City)	3115	.020	.065		.085	
Stanwood	3116	.020	.065		.085	
Sultan	3117	.020	.065		.085	
Woodway	3118	.020	.065	.004	.089	
SPOKANE						
Unincorp. Areas	3200	.014	.065		.079	
Unincorp. P.T.B.A.*	3232	.020	.065		.085	
Airway Heights	3201	.020	.065		.085	
Cheney	3202	.020	.065		.085	
Deer Park	3203	.014	.065		.079	
Fairfield	3204	.014	.065		.079	
Latah	3205	.014	.065		.079	
Liberty Lake	3212	.020	.065		.085	
Medical Lake	3206	.020	.065		.085	
Millwood	3207	.020	.065		.085	
Rockford	3208	.014	.065		.079	
Spangle	3209	.014	.065		.079	
Spokane (City)	3210	.020	.065		.085	
Spokane Valley	3213	.020	.065		.085	
Waverly	3211	.014	.065		.079	
STEVENS						
Unincorp. Areas	3300	.011	.065		.076	
Chewelah	3301	.011	.065		.076	
Colville	3302	.011	.065		.076	
Kettle Falls	3303	.011	.065		.076	
Marcus	3304	.011	.065		.076	
Northport	3305	.011	.065		.076	
Springdale	3306	.011	.065		.076	
THURSTON						
Unincorp. Areas	3400	.013	.065		.078	
Unincorp. P.T.B.A.*	3434	.019	.065		.084	
Bucoda	3401	.013	.065		.078	
Lacey	3402	.019	.065		.084	
Olympia	3403	.019	.065		.084	
Rainier	3404	.013	.065		.078	
Tenino	3405	.013	.065		.078	
Tumwater	3406	.019	.065		.084	
Yelm	3407	.019	.065		.084	
WAHIAKUM						
Unincorp. Areas	3500	.010	.065		.075	
Cathlamet	3501	.010	.065		.075	
WALLA WALLA						
Unincorp. Areas	3600	.015	.065		.080	
Unincorp. P.T.B.A.*	3636	.018	.065		.083	
College Place	3601	.018	.065		.083	
Prescott	3602	.015	.065		.080	
Waitsburg	3603	.015	.065		.080	
Walla Walla (City)	3604	.018	.065		.083	
WHATCOM						
Unincorp. Areas	3700	.012	.065		.077	
Unincorp. P.T.B.A.*	3737	.018	.065		.083	
Bellingham	3701	.018	.065		.083	
Blaine	3702	.018	.065		.083	
Everson	3703	.018	.065		.083	
Ferndale	3704	.018	.065		.083	
Lynden	3705	.018	.065		.083	
Nooksack	3706	.018	.065		.083	

LOCATION		SALES/USE TAX					KCF&B (2)
County/City	Loc. Code No.	Local Rate	State Rate	RTA	Combined Sales Tax (1)		
WHATCOM (cont.)							
Sumas	3707	.018	.065		.083		
WHITMAN							
<i>(Eff. 1/1/06)</i>							
Unincorp. Areas	3800	.012	.065		.077		
Albion	3801	.012	.065		.077		
Colfax	3802	.012	.065		.077		
Colton	3803	.012	.065		.077		
Endicott	3804	.012	.065		.077		
Farmington	3805	.012	.065		.077		
Garfield	3806	.012	.065		.077		
La Crosse	3807	.012	.065		.077		
Lamont	3808	.012	.065		.077		
Malden	3809	.012	.065		.077		
Oakesdale	3810	.012	.065		.077		
Palouse	3811	.012	.065		.077		
Pullman	3812	.012	.065		.077		
Rosalia	3813	.012	.065		.077		
St. John	3814	.012	.065		.077		
Tekoa	3815	.012	.065		.077		
Uniontown	3816	.012	.065		.077		
YAKIMA							
Unincorp. Areas	3900	.014	.065		.079		
Grandview	3901	.014	.065		.079		
Granger	3902	.014	.065		.079		
Harrah	3903	.014	.065		.079		
Mabton	3904	.014	.065		.079		
Moxee City	3905	.014	.065		.079		
Naches	3906	.014	.065		.079		
Selah	3907	.014	.065		.079		
Sunnyside	3908	.014	.065		.079		
Tieton	3909	.014	.065		.079		
Toppenish	3910	.014	.065		.079		
Union Gap	3911	.014	.065		.079		
Wapato	3912	.014	.065		.079		
Yakima (City)	3913	.017	.065		.082		
Zillah	3914	.014	.065		.079		

FOOTNOTES:

(1) Combined sales tax is a total of local and state sales tax including the 6.5% state rate, the local rate and Regional Transit Authority (RTA) rate. ** Indicates area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined sales tax if not applicable. *If you have rate questions, access our GIS System at <http://dor.wa.gov>, or call 1-800-647-7706.*

(2) King County Food & Beverage is in addition to the combined sales tax rate for restaurants, taverns and bars. (See WAC 458-20-12401).

Unincorporated Areas are locations outside incorporated city limits.

* P.T.B.A. - Public Transportation Benefit Area.

** Partially included within the RTA district. Additional .004 may not be due based on location.

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